

Names of Officers		Rank	No.
43	Gurulingiah	Police Constable	164
44	Thimmiah	Do	132
45	Kayalappa	Do	521
46	Thimma Gangiah	Do	1277
47	Thimmiah	Do	323
48	Siddiah	Do	356
49	Jadiah	Do	403
50	Puttaswamiah	Do	602
51	G Sathyanarayana Rao	Do	350
52	Gulappa	Do	477
53	Rangappa	Do	620

By Order of His Highness the Maharaja,

A. C. NIRVANI GOWDA,

Secretary to Government,
Education Department.

No. Fl. 6916—S.T. 26-51-3, dated Bangalore, 19th February 1952.

In exercise of the powers conferred by Section 25 of the Mysore Sales-Tax Act, 1948 (Mysore Act No. XLVI of 1948), His Highness the Maharaja of Mysore is pleased to direct that the following further amendment shall be made in the Mysore Sales-Tax Rules, 1948, the draft amendment having been previously published in the *Mysore Gazette*, dated the 18th October 1951, as required by sub-section (4) of the said section:—

AMENDMENT.

In the Mysore Sales-Tax Rules, 1948, in rule 11 after sub-rule (7) the following sub-rule shall be inserted, namely:—

“(7-a) Where contrary to the provisions of clause (1) or (2) of Article 283 of the Constitution of India, a registered dealer has collected amounts by way of tax or taxes,—

- (i) if the amount has been credited to Government, the assessing authority shall refund such amount to such dealer with the direction that the said dealer shall refund it to the respective persons from whom he collected the tax or taxes within a period of three months from the date of refund of such amount;

- (ii) if the amount has not been credited to Government, such dealer may, with the permission of the assessing authority, refund such amount to the respective persons from whom he collected the tax or taxes within a period of three months from the date of permission of the assessing authority.

In all cases of refund under clause (i) or (ii), the registered dealer shall furnish proof to the satisfaction of the assessing authority that the refunds have actually been made by him to the persons from whom the amount was collected as tax or taxes. In the absence of such proof being furnished within the period of three months specified above, the assessing authority shall issue a notice to such dealer to credit such amount to Government, and on default to credit the amount accordingly, such amount shall be recoverable under sub-section (2) of Section 11.

The assessing authority may, in the case of any registered dealer, from time to time, extend the period of three months, specified in this sub-rule by such period not exceeding one year in the aggregate."

This sub-rule shall remain in force for a period of one year from the first day of October 1951.

By Order of His Highness the Maharaja,

M. SHAMANNA,

*Secretary to Government,
Finance Department.*